

Section 7 Filing an Electronic Return

7.1 Filing Due Dates

All due dates that govern when a California individual or business tax return must be filed apply to returns filed using FTB's e-file Program. For more information about due dates, refer to Section 1 of FTB Pubs. 1345A (individual e-file) and 1345B (business e-file).

Individual tax returns **cannot** be e-filed after October 15th following the close of that taxable year even if an extension was granted to file beyond that date. If October 15th falls on a Saturday, Sunday, or legal holiday, then the return should be e-filed no later than the next business day.

7.2 Composition of the e-file Return

A return filed in the California e-file Program consists of electronically transmitted data and, in some cases, paper documents. Only the forms and schedules listed in Section 2 of FTB Pub. 1345A, *Individual e-file Handbook Supplement* and FTB Pub. 1345B, *Business e-file Handbook for Authorized e-file Providers of California Business Returns*, may be e-filed.

e-file returns have the same reporting requirements as paper returns. Therefore, all the information, forms, schedules, supporting documentation, federal forms and schedules, and signatures that would be included in a paper return filing must be contained either in the electronic return data or, when permissible, retained on paper. Refer to Section 8 for more information about the paper portion of an e-file return.

7.3 Disclosure of Electronic Return Information

An ERO shall not disclose or use any tax return information for a purpose other than preparing, assisting in preparing, obtaining or providing services in connection with the preparation of tax returns. Disclosure among accepted participants in California's e-file Program for preparing and transmitting the return information is permissible. For example, it is permissible for an ERO to pass on tax return information to a Transmitter for the purpose of having an electronic return formatted and transmitted to us. However, the return information may not be disclosed or used in any other way.

7.4 Substitute Forms

Authorized FTB e-file Providers must use only the official form or an approved substitute form that duplicates the official form in format, language, content, and size. Make sure the e-file software you use produces our approved substitute forms. Ask your Software Developer for a copy of their FTB approval letter for the form you are interested in.

Software Developers who use substitute tax forms must get written approval from us. Software Developers must submit the forms and schedules that require our approval to:

Substitute Forms Program

**Filing Methods Section, M/S F284
Franchise Tax Board
PO Box 1468
Sacramento, CA 95812-1468**

Send courier or freight deliveries to:

Substitute Forms Program

**Filing Methods Section, M/S F284
Franchise Tax Board
9646 Butterfield Way
Sacramento, CA 95827**

For more information, call (916) 845-3553. The fax number is (916) 845-4788.